IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 20TH SEPTEMBER 2007 / 29TH BHADRA 1929

ST.Rev..No. 288 of 2004

TA.NO.541 OF 2000 OF SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH, ERNAKULAM

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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA,
REPRESENTED BY DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.K.B.PRADEEP.

RESPONDENT: APPELLANT/ASSESSEE:

M/S. SCHOTTKY ELECTRONICS (P) LTD.,
KALOOR.

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 20/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

C.M.Appln.No.753 of 2004 &
S.T.Rev.No.288 of 2004

Dated, this the 20th day of September, 2007

ORDER

H.L.Dattu, C.J.

There is a delay of nearly 564 days in filing the revision petition against the order passed by the Sales Tax Appellate Tribunal in Appeal No.541 of 2000 dated 26th September, 2001.

2. To condone the delay in filing the revision petition, the revision petitioner has filed an application along with an affidavit. The affidavit so filed is nothing but a filling up of the blanks of an affidavit prepared earlier. Even in that, they only shift the blame from one officer to the other officer for causing the delay in filing the revision petition. Having gone through the mechanical type of the affidavit so filed , we are of the opinion that the delay in filing the revision petition is not satisfactorily explained. Therefore, the application requires to be rejected and it is rejected.

3. Consequently, the revision petition also stands rejected.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns